



Bart L. Graham
Commissioner

State of Georgia
Department of Revenue

Frank D'Connell
Director

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NOTICE

(Notice LGSD 2010- 4)

RE: Repeal, Amend, and Adoption of Rules of the Department of Revenue, Local Government Services Division:

TO ALL INTERESTED PERSONS AND PARTIES:

In compliance with O.C.G.A. § 50-13-4, the Georgia Department of Revenue gives notice that it is amending Chapter 560-11-2 of the Rules and Regulations of the State of Georgia by proposing to:

I. Repeal the following:

- 560-11-2-.32, entitled "County Boards of Equalization—Creation and Number"
- 560-11-2-.33, entitled "County Boards of Equalization—Qualifications, and Appointment of Members and Alternate Members"
- 560-11-2-.61, entitled "Digest Reporting"

II. Amend the following:

- 560-11-2-.34, entitled "County Boards of Equalization—Definitions"
- 560-11-2-.35, entitled "County Boards of Equalization—Disqualification"
- 560-11-2-.36, entitled "County Boards of Equalization—Chairman"

In compliance with O.C.G.A. § 50-13-4, the Georgia Department of Revenue gives notice that it is adopting a new chapter, Chapter 560-11-12, and Rules and Regulations under said Chapter for of the State of Georgia by proposing to:

III. Adopt the following new chapter and regulations:

- Chapter 560-11-12, entitled "County Board of Equalization Hearings"
- 560-11-12-.01, entitled "Applicability of Rules"

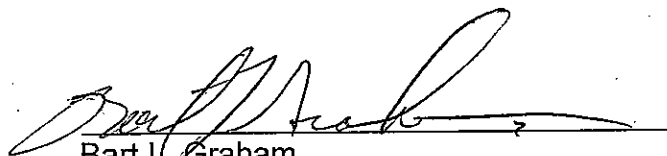
- 560-11-12-.02, entitled "Nature of the Proceeding; Hearing Procedure; Burden of Proof"
- 560-11-12-.03, entitled "Evidence; Official Notice"
- 560-11-12-.04, entitled "Continuances and Postponements"
- 560-11-12-.05, entitled "Subpoena Forms; Service"
- 560-11-12-.06, entitled "Transcripts of Hearing"
- 560-11-12-.07, entitled "Case Presentment"
- 560-11-12-.08, entitled "Ruling; Decision"

Attached with this notice are exact copies and synopses of the proposed repeal, amend, and adoption of Rules. The Rules are being repealed, amended, and adopted under the authority of O.C.G.A. § 48-2-12.

The Department of Revenue shall consider the proposed repeal, amend, and adoption of the above-referenced Rules at 10:00 a.m., on Tuesday, December 14, 2010 in Suite 15200 of the Department's headquarters at 1800 Century Blvd. NE, Atlanta, GA 30345-3205.

The Department must receive all comments regarding the proposed repeal, amend, and adoption of the above-referenced Rules from interested persons no later than 10:00 a.m. on Tuesday, December 14, 2010. Written comments must be sent to: Commissioner, Georgia Department of Revenue, 1800 Century Blvd. NE, Suite 15300, Atlanta, GA 30345-3205. Electronic comments must be sent to regcomments@dor.ga.gov. Facsimile comments must be sent to (404) 417-6651. **Please reference "Notice Number LGSD 2010-4" on all comments.**

Dated: November 12, 2010


Bart L. Graham
Commissioner, Department of Revenue

SYNOPSIS

**RULES
OF
DEPARTMENT OF REVENUE
LOCAL GOVERNMENT SERVICES DIVISION**

**CHAPTER 560-11-2
SUBSTANTIVE REGULATION**

560-11-2-.32 – County Boards of Equalization—Creation and Number

- This Rule is being repealed.
- This repeal is needed because Senate Bill 346 eliminated the need for this Regulation.

SYNOPSIS

RULES
OF
DEPARTMENT OF REVENUE
LOCAL GOVERNMENT SERVICES DIVISIONCHAPTER 560-11-2
SUBSTANTIVE REGULATION**~~560-11-2-.32 County Boards of Equalization—Creation and Number.~~**

~~Each county in this State shall appoint in the manner hereinafter provided a Board of Equalization consisting of three (3) regular members and three (3) alternate members. In those counties having more than 25,000 parcels of real property, the governing authority of the county may elect to have selected one (1) additional Board of Equalization consisting of three (3) regular members and three (3) alternate members for each 25,000 parcels of real property or any part thereof exceeding 25,000 parcels. The governing authority of the county must adopt appropriate resolutions prior to November 1 of each year if such additional Boards of Equalization are created.~~

SYNOPSIS

RULES OF DEPARTMENT OF REVENUE LOCAL GOVERNMENT SERVICES DIVISION

CHAPTER 560-11-2 SUBSTANTIVE REGULATION

560-11-2-.33 – County Boards of Equalization—Qualifications, and Appointment of Members and Alternate Members

- This Rule is being repealed.
- This repeal is needed because Senate Bill 346 eliminated the need for this Regulation.

SYNOPSIS

RULES
OF
DEPARTMENT OF REVENUE
LOCAL GOVERNMENT SERVICES DIVISION

CHAPTER 560-11-2
SUBSTANTIVE REGULATION

**~~560-11-2-.33 County Boards of Equalization—
Qualifications and Appointment of Members and
Alternate Members.~~**

- (1) Those persons selected to serve as members and alternate members of the County Board of Equalization shall meet the following qualifications:
- (a) Persons selected must be qualified, competent, and compellable to serve as grand jurors.
 - (b) Persons selected must be the owner of real property either as sole owner or joint owner.
 - (c) Persons selected must be high school graduates.
 - (d) No persons exempt from jury duty under Section 59-112 of the Code of Georgia of 1933 may be selected to serve as a member or alternate member.
- (2) Three (3) members and three (3) alternate members of the county Boards of Equalization shall be selected by the Grand Jury at the term of Court immediately preceding November 1 of each year, and the members and alternate members so selected shall serve for the calendar year next succeeding the date of their selection in the manner hereinafter described:
- (a) The members and alternate members shall be selected from the Grand Jury list then current.

(b) ~~The members and alternate members so selected shall be those persons who are otherwise qualified and who, in the judgment of the Grand Jurors, are most qualified to exercise the valuation judgments required of them.~~

(c) ~~Within five (5) days after the members and alternate members shall have been selected in the manner provided for herein, the Clerk of Superior Court shall issue and deliver to the Sheriff, or his deputy, a precept containing the names of the persons so selected. Within ten (10) days after receipt, the Sheriff or his deputy shall cause the persons whose names are therein written to be served personally or by leaving the summons at their most notorious place of residence. Said summons shall direct the persons so named to appear before the Clerk of Superior Court on a date specified, which date shall not be later than December 15.~~

(d) ~~On the date specified, the members and alternate members shall take and subscribe before the Clerk of Superior Court the oath of office as required by the Act of the General Assembly creating such Boards of Equalization (Ga. Laws 1972, p. 1094). In addition, the Judge of Superior Court, as required by law, shall charge said members and alternate members with the law and duties relating to their office.~~

SYNOPSIS

RULES OF DEPARTMENT OF REVENUE LOCAL GOVERNMENT SERVICES DIVISION

CHAPTER 560-11-2 SUBSTANTIVE REGULATION

560-11-2-.61 – Digest Reporting

- This Rule is being repealed.
- This repeal is needed because Senate Bill 346 eliminated the need for this Regulation, which was promulgated in response to House Bill 233.

SYNOPSIS
RULES
OF
DEPARTMENT OF REVENUE
LOCAL GOVERNMENT SERVICES DIVISION

CHAPTER 560-11-2
SUBSTANTIVE REGULATION

~~560-11-2-.61 Digest Reporting.~~

~~(1) Except as the Commissioner may otherwise agree for good cause shown, each county is required for each tax year during its Moratorium Period to submit to the Commissioner separate forms, using Form PT-10A (title d "Consolidation and Evaluation of Digest") reflecting:~~

~~(a) Property valuations at fair market value for the tax year, which value is to be computed without regard to any limitations imposed by O.C.G.A. § 48-5B-1; and on a separate form,~~

~~(b) Property valuations under the limitations imposed by O.C.G.A. § 48-5B-1.~~

SYNOPSIS

RULES OF

DEPARTMENT OF REVENUE

LOCAL GOVERNMENT SERVICES DIVISION

CHAPTER 560-11-2

SUBSTANTIVE REGULATION

560-11-2.34 – County Boards of Equalization—Definitions

- This Rule is being amended.
- This amendment is needed because Senate Bill 346 requires changes to definitions in order to be compliant.

SYNOPSIS

RULES
OF

DEPARTMENT OF REVENUE
LOCAL GOVERNMENT SERVICES DIVISION

CHAPTER 560-11-2
SUBSTANTIVE REGULATION

~~560-11-2-34 County Boards of Equalization Duties,
Powers, and Procedures.~~

~~(1) The County Boards of Equalization shall hear and determine all appeals from taxpayers on assessments made by the county Board of Tax Assessors in the following manner:~~

~~(a) After proper notice by the Board of Tax Assessors of changes in the assessed value of property which he owns, the taxpayer shall notify in writing, according to the terms of law, the Board of Tax Assessors of his appeal as to taxability, uniformity of assessment, or valuation as it relates to the assessment placed upon his property. Said notice of appeal shall state specifically the grounds for appeal.~~

~~(b) If no changes are made by the Board of Assessors, regarding the property in question, the appeal shall be certified by the clerk of the Board of Equalization together with all documents considered by the Board of Assessors in arriving at the valuation of the property. If changes are made by the Board of Assessors, a new notice of assessment will be given; and the taxpayer shall have all rights of appeal as under the original notice of assessment.~~

~~(c) Within ten (10) days after the notice of appeal is received by the county Board of Equalization, said Board shall set a date for hearing and so notify the taxpayer and the Board of Tax Assessors in writing. In addition, the Board shall notify the State Revenue Commissioner of the dates established by the Board for hearing property tax appeals.~~

~~(d) At the hearing of the county Board of Equalization, both the taxpayer and the Board of Tax Assessors shall be allowed to present evidence, both oral and written, to enable the Board of Equalization to render proper judgment on the matter in question. Either party shall have the right of cross-examination of any witness. The determination of the Board of Assessors as to questions of fact shall be deemed prima facie correct in any appeal.~~

~~(e) The Board of Equalization shall determine all questions presented to it on the basis of the best information available to it. The Board must consider the information furnished by the Board of Assessors in the performance of its duties. The Board shall carefully examine all evidence so submitted including, but not limited to, the taxpayer's evidence regarding the fair market value and assessment of the property in question and the reasons for his appeal, all information of the county Board of Tax Assessors and staff appraisers regarding methods utilized in determining the valuation and assessment of the property in question, all information submitted by either party regarding comparisons with other similar properties and all sales value information submitted by either party regarding the particular property in question as well as other similar properties.~~

~~(f) The Board shall have the power to summon witnesses, books, and records from either party which may be necessary in the performance of its duties. The Board may refuse to act on any appeal until such witnesses, books, and records are presented.~~

(g) In the course of determining an appeal, the Board may, whether the question has been raised or not, require the parties to submit relevant information to allow a judgment as to uniformity of assessments within the county in question; and the Board shall have authority to require the Board of Tax Assessors to take such action as is necessary to obtain uniformity.

(h) In the course of determining an appeal with respect to issues of taxability, the Board shall follow the guidelines which shall be furnished to them by the State Revenue Commissioner. A copy of any decision of the Board in this regard shall be forwarded to the State Revenue Commissioner by the Board of Tax Assessors at the time the tax digest for that year is submitted for approval.

(i) The decision of the Board (a majority vote is required in any matter) shall be in writing and signed by each member of the Board. It shall conform to the following:

1. _____ County _____ of

We, _____ the _____ undersigned _____ members _____ of _____ the

County Board of Equalization, having heard all evidence and having reviewed all information submitted regarding the appeal to this Board of the assessment of the following described property, do hereby find the assessed value to be \$ _____.

We _____ further _____ find:

Appellant: _____

Description _____ of _____ Property: _____

Qualification _____

questions answered Member

in affirmative _____

(Regulation Member

560-11-2-.35): _____

Member

I, the undersigned member of the _____

County

Board of Equalization, hereby dissent from the majority
decision of this
Board.

Member

Sworn to and subscribed before me this _____ day of

19 _____

(j) Notice of the decision shall be given to each party by
sending a copy of the decision by registered mail to the
appellant and by filing the original copy of the decision with the
county Board of Tax Assessors.

(k) Either party may provide for the services of a reporter at the
hearing before the Board. Upon agreement of both parties, the
cost of the reporter shall be shared; otherwise, the party
requesting same shall furnish the reporter at his own expense.

560-11-2-.34 County Boards of Equalization—Definitions.

(1) 'Uniform Appeal Form' referred to O.C.G.A. § 48-5-311
shall be known as form PT-311.

(2) 'Taxability' under O.C.G.A. § 48-5-311 shall mean whether
property is exempt from ad valorem taxation as provided under
law.

(3) 'Uniformity of Assessment' under O.C.G.A. § 48-5-311
shall mean having all tangible property valued at the same

percentage of its fair market value and uniformity of methodology to be using the same method to appraise similar properties.

(4) 'Value' under O.C.G.A. § 48-5-311 shall mean the fair market value as aggregately defined in O.C.G.A. §§ 48-5-2, 48-5-442, 48-5-507, and 48-5-423 and the Appraisal Procedures Manual (560-11-10).

Authority... O.C.G.A. § 48-5-311

PROPOSED

SYNOPSIS

RULES OF

DEPARTMENT OF REVENUE LOCAL GOVERNMENT SERVICES DIVISION

CHAPTER 560-11-2 SUBSTANTIVE REGULATION

560-11-2-.35 – County Boards of Equalization—Disqualification

- This Rule is being amended.
- This amendment is needed because O.C.G.A. § 48-5-311 changed the requirements necessary to determine a person's ability to serve on the County Board of Equalization.

RULES
OF
DEPARTMENT OF REVENUE
LOCAL GOVERNMENT SERVICES DIVISION

CHAPTER 560-11-2
SUBSTANTIVE REGULATIONS

~~560-11-2-35 County Boards of Equalization-Disqualification.~~

~~(1) No member of the Board shall serve with respect to any appeal as to which he would be subject to a challenge for cause if he were a member of a panel of jurors in a civil case involving the same subject matter.~~

~~(2) Either party to an appeal may, in the manner prescribed by law, submit questions in writing which may be answered by an affirmative or negative response relating to the disqualification of members of the Board of Equalization.~~

~~(3) In addition, each member shall indicate in writing upon the report of decision which of the following questions he answers in the affirmative. If none, he shall so indicate.~~

~~(a) Are you related by blood or marriage to the appellant in this case or to any member of the Board of Tax Assessors?~~

~~(b) Are you related by blood or marriage to any person duly appointed to represent the appellant in this case?~~

~~(c) Are you employed or is any member of your immediate family employed by the appellant in this case?~~

~~(d) Do you have any financial or legal interest in the property subject to appeal in this case?~~

~~(e) Have you formed any opinion that precludes you from setting a valuation on the property in question in accordance with Georgia law, which requires all property to be appraised at its fair market value, or from equalizing the assessments at 40% of fair market value?~~

- ~~(f) Do you know of any other reason that you cannot render a fair and just decision regarding the property in question?~~
- ~~(4) The members of the Board of Equalization shall answer all such questions under oath as required by law, and such answers shall be a part of the decision of the Board.~~
- ~~(5) The Judge of Superior Court shall make necessary determinations of disqualification on the request of either party made as required by law.~~

560-11-2-.35 County Boards of Equalization—Disqualification.

(1) Before any appeal is heard by the members of a County Board of Equalization, each member of the Board shall certify, either verbally or in writing to all other members of the Board hearing the appeal, that he or she is not disqualified from hearing the appeal by virtue of the requirements as provided in O.C.G.A. § 48-5-311(j).

(2) Pursuant to O.C.G.A. § 48-5-311(j), either party to the appeal may ask that those members of the Board hearing the appeal, to answer questions relating to his or her ability to serve as a member of the Board for that particular appeal, such as:

(a) Are you related by blood or marriage to the appellant in this case, or to any member of the Board of Tax Assessors?

(b) Are you related by blood or marriage to any person duly appointed to represent the appellant in this case?

(c) Are you employed, or is any member of your immediate family employed, by the appellant in this case?

(d) Do you have any financial or legal interest in the property subject to appeal in this case?

(e) Have you formed any opinion that precludes you from setting a valuation on the property in question in accordance with Georgia

law, which requires all property to be appraised at its fair market value, or from equalizing the assessments at 40% of fair market value?

(f) Do you know of any other reason that you cannot render a fair and just decision regarding the property in question?

(3) The members of a Board of Equalization shall answer all such questions under oath as required by law.

(4) The Judge of Superior Court shall make necessary determinations of disqualification on the request of either party made as required by law.

Authority O.C.G.A. § 48-5-311

SYNOPSIS

**RULES
OF
DEPARTMENT OF REVENUE
LOCAL GOVERNMENT SERVICES DIVISION**

**CHAPTER 560-11-2
SUBSTANTIVE REGULATION**

560-11-2-.36 – County Boards of Equalization—Chairman

- This Rule is being amended.
- This amendment is needed because O.C.G.A. § 48-5-311 changed the selection process for and duties of the County Board of Equalization Chairman.

SYNOPSIS

RULES
OF
DEPARTMENT OF REVENUE
LOCAL GOVERNMENT SERVICES DIVISIONCHAPTER 560-11-2
SUBSTANTIVE REGULATIONS**~~560-11-2-36 County Boards of Equalization-Chairman.~~**

~~(1) At the first meeting of the county Board of Equalization after taking the oath of office, the Board shall select one of its members to serve as Chairman for the calendar year for which the Board was chosen. The Chairman shall preside at all meetings of the Board. He shall be responsible for determining the order and times in which all matters shall be considered by the Board. The Chairman shall notify the Board of Tax Assessors of all hearing dates and times so that all appraisal staff information can be submitted to the Board of Equalization for review. The Chairman shall be responsible for notifying alternate members when their service on the Board is required.~~

~~(2) The Chairman of the county Board of Equalization shall be responsible for conducting the proceedings of the Board in accordance with Rules and Regulations adopted by the State Revenue Commissioner and approved by the State Board of Equalization. The Chairman shall insure that all members and alternate members understand the procedures to be followed.~~

~~(3) The Chairman shall be responsible for certifying all documents with respect to any matter heard by the Board. He shall have the authority to sign, for the Board, papers summoning witnesses, books, and records from either the~~

~~taxpayer or the Board of Tax Assessors. He shall also sign, for the Board, notifications setting hearings and hearing dates. He shall have the authority to administer oaths, grant continuances, and reprimand or exclude from the hearing any person for any indecorous or improper conduct.~~

560-11-2-.36 County Boards of Equalization—Chairman.

(1) Prior to the first hearing of the Board of Equalization, the Board of Equalization shall select one of its members to serve as Chairman for the rest of that calendar year. The Chairman shall decide which hearings each regular and alternate member of the Board of Equalization shall preside over.

(2) The Chairman shall be responsible for certifying all documents with respect to any matter heard by the Board. The Chairman shall have the authority to sign on behalf of the Board any notifications setting the location of a hearing and the hearing's date(s).

(3) The Chairman shall have the authority to administer oaths, grant continuances, and reprimand or exclude from the hearing any person for any improper conduct.

Authority O.C.G.A. § 48-5-311

SYNOPSIS

RULES OF DEPARTMENT OF REVENUE LOCAL GOVERNMENT SERVICES DIVISION

CHAPTER 560-11-12 COUNTY BOARD OF EQUALIZATION HEARINGS

560-11-12 – County Boards of Equalization Hearings

- This new Chapter is being adopted.
- This Chapter is needed for the appeals hearings the County Board of Equalization will hold as required under SB 346.

SYNOPSIS

RULES OF DEPARTMENT OF REVENUE LOCAL GOVERNMENT SERVICES DIVISION

CHAPTER 560-11-12 COUNTY BOARD OF EQUALIZATION HEARINGS

560-11-12-.01 – Applicability of Rules

- This Rule is being adopted.
- This adoption is needed in order to establish the scope of the appeals hearings to be held by the County Boards of Equalization.

RULES
OF
DEPARTMENT OF REVENUE
LOCAL GOVERNMENT SERVICES DIVISION

CHAPTER 560-11-12
COUNTY BOARD OF
EQUALIZATION HEARINGS

560-11-12-.01 Applicability of Rules.

(1) The rules in this Chapter shall apply to and govern ad valorem tax assessment appeal hearings held by the county boards of equalization including those formed by intergovernmental agreement.

(2) The actions, decisions and orders of a county's board of equalization are:

(a) Subject to the appeals procedures as provided in this section.

(b) Empowered to exercise the same degree of authority and perform the same actions as hearing officers under O.C.G.A. § 50-13-13.

Authority: O.C.G.A. §§ 48-2-7, 48-2-12.

SYNOPSIS

RULES OF DEPARTMENT OF REVENUE LOCAL GOVERNMENT SERVICES DIVISION

CHAPTER 560-11-12 COUNTY BOARD OF EQUALIZATION HEARINGS

560-11-12-.02 – Nature of the Proceeding; Hearing Procedure; Burden of Proof

- This Rule is being adopted.
- This adoption is needed in order to establish the procedures and burden of proof of the appeals hearings to be held by the County Boards of Equalization.

RULES
OF
DEPARTMENT OF REVENUE
LOCAL GOVERNMENT SERVICES DIVISION

CHAPTER 560-11-12
COUNTY BOARD OF
EQUALIZATION HEARINGS

**560-11-12-.02 Nature of the Proceedings; Hearing
Procedure; Burden of Proof.**

The hearings held under these Regulations shall only be as formal as is necessary to preserve order and be compatible with the principles of justice.

(1) Parties shall have the right to be represented by legal counsel and to obtain the appearance of witnesses and documentary evidence, provided that written notice is filed with the board of equalization and the other party at least seven (7) days prior to a scheduled hearing.

(2) The parties shall also have the right to respond and present evidence on all issues involved and to cross examine all witnesses.

(3) The standard of proof on all issues in the hearing shall be a preponderance of the evidence.

(4) When a hearing is being held regarding a county's board of tax assessors' tax assessment, the county board of tax assessors shall have the burden of proof in regards to value, not taxability.

(5) The county board of tax assessors shall present its case first, unless a taxpayer elects to present first.

Authority: O.C.G.A. §§ 48-2-7, 48-2-12.

PROPOSED

SYNOPSIS

RULES OF DEPARTMENT OF REVENUE LOCAL GOVERNMENT SERVICES DIVISION

CHAPTER 560-11-12 COUNTY BOARD OF EQUALIZATION HEARINGS

560-11-12-.03 – Evidence; Official Notice

- This Rule is being adopted.
- This adoption is needed in order to establish the admissibility of evidence standard for the appeals hearings to be held by the County Boards of Equalization.

RULES
OF
DEPARTMENT OF REVENUE
LOCAL GOVERNMENT SERVICES DIVISION

CHAPTER 560-11-12
COUNTY BOARD OF
EQUALIZATION HEARINGS

560-11-12-.03 Evidence; Official Notice.

(1) The rules of evidence in hearings covered by this Chapter shall be substantially as follows:

(a) Irrelevant, immaterial, or unduly repetitious evidence shall be excluded;

1. The rules of evidence as applied in the trial of civil non-jury cases in the superior courts shall be followed as far as practicable.

2. Evidence not admissible under superior court rules may be admitted when necessary to discover facts not reasonably understood from the previously admitted evidence.

3. Except where precluded by statute, if it is of a type commonly relied upon by reasonably prudent persons.

(b) Documentary evidence may be received in the form of copies or excerpts if the original is not readily available;

1. Upon request, parties shall be given an opportunity to compare the copy with the original or have it established as

documentary evidence according to the rules of evidence applicable to the superior courts of Georgia;

(c) A party may conduct such cross-examination as required for a full and true disclosure of the facts;

(d) Official notice may be taken of judicially recognizable facts and generally recognized technical facts or records within the agency's specialized knowledge.

1. The parties shall be notified of any material so noticed and shall be afforded the opportunity to contest such material.

Authority O.C.G.A. §§ 48-2-7, 48-2-12.

SYNOPSIS

RULES OF

DEPARTMENT OF REVENUE LOCAL GOVERNMENT SERVICES DIVISION

CHAPTER 560-11-12 COUNTY BOARD OF EQUALIZATION HEARINGS

560-11-12-.04 – Continuances and Postponements

- This Rule is being adopted.
- This adoption is needed in order to allow the County Boards of Equalization to grant continuances and postponements when proper.

RULES
OF
DEPARTMENT OF REVENUE
LOCAL GOVERNMENT SERVICES DIVISION

CHAPTER 560-11-12
COUNTY BOARD OF
EQUALIZATION HEARINGS

560-11-12-.04 Continuances and Postponements.

(1) Matters set for hearing may be continued or postponed within the sound discretion of the Board of Equalization upon timely motion by either party.

(2) The Board of Equalization may on his own motion continue or postpone the hearing.

Authority O.C.G.A. §§ 48-2-7, 48-2-12.

SYNOPSIS

RULES OF

DEPARTMENT OF REVENUE LOCAL GOVERNMENT SERVICES DIVISION

CHAPTER 560-11-12 COUNTY BOARD OF EQUALIZATION HEARINGS

560-11-12-.05 — Subpoena Forms; Service

- This Rule is being adopted.
- This adoption is needed in order to allow the County Boards of Equalization to issue subpoenas.

RULES
OF
DEPARTMENT OF REVENUE
LOCAL GOVERNMENT SERVICES DIVISION

CHAPTER 560-11-12
COUNTY BOARD OF
EQUALIZATION HEARINGS

560-11-12-.05 Subpoena Forms; Service.

(1) Either party may obtain subpoena forms from the Board of Equalization by making a timely request.

(2) Service, proof of service and enforcement of subpoenas shall be as provided by Georgia law and shall be the responsibility of the party requesting the subpoena.

Authority O.C.G.A. §§ 48-2-7, 48-2-12.

SYNOPSIS

RULES OF

DEPARTMENT OF REVENUE LOCAL GOVERNMENT SERVICES DIVISION

CHAPTER 560-11-12 COUNTY BOARD OF EQUALIZATION HEARINGS

560-11-12-.06 – Transcripts of Hearings

- This Rule is being adopted.
- This adoption is needed in order to establish that the appeals being conducted by County Boards of Equalization may have recorded by court reporter at the party's expense.

RULES
OF
DEPARTMENT OF REVENUE
LOCAL GOVERNMENT SERVICES DIVISION

CHAPTER 560-11-12
COUNTY BOARD OF
EQUALIZATION HEARINGS

560-11-12-.06 Transcripts of Hearing.

(1) Any party may request that the hearing be conducted before a court reporter.

(2) The request shall be in writing and include an agreement by the requesting party that he or she shall pay the costs incurred by the request or that he or she shall procure at his or her own cost and on his or her own initiative, the court reporting services for the hearing.

(3) Regardless of who makes the arrangements or requests the transcript be made, the original transcript of the proceedings shall be submitted to the board of equalization chairman prior to the close of the hearing record if the transcript is to be made part of the record.

Authority: O.C.G.A. §§ 48-2-7, 48-2-12.

SYNOPSIS

RULES OF DEPARTMENT OF REVENUE LOCAL GOVERNMENT SERVICES DIVISION

CHAPTER 560-11-12 COUNTY BOARD OF EQUALIZATION HEARINGS

560-11-12-.07 – Case Presentment

- This Rule is being adopted.
- This adoption is needed in order to establish that during a County Boards of Equalization appeals hearing, a party will be given sufficient time to present their case.

RULES
OF
DEPARTMENT OF REVENUE
LOCAL GOVERNMENT SERVICES DIVISION

CHAPTER 560-11-12
COUNTY BOARD OF
EQUALIZATION HEARINGS

560-11-12-.07 Case Presentment.

In accordance with the Georgia Administrative Procedure Act, a party shall be entitled to present his case or defense by oral or documentary evidence, to submit rebuttal evidence, and to conduct such cross-examination as may be required for a full and true disclosure of the facts.

Authority: O.C.G.A. §§ 48-2-7, 48-2-12, 50-13-13.

SYNOPSIS

RULES OF DEPARTMENT OF REVENUE LOCAL GOVERNMENT SERVICES DIVISION

CHAPTER 560-11-12 COUNTY BOARD OF EQUALIZATION HEARINGS

560-11-12-.08 – Ruling; Decision

- This Rule is being adopted.
- This adoption is needed in order to establish the parameters of a County Boards of Equalization decision and the that the decision must be sent by certified mailed to the taxpayer within five (5) business days of the taxpayer's hearing.

RULES
OF
DEPARTMENT OF REVENUE
LOCAL GOVERNMENT SERVICES DIVISION

CHAPTER 560-11-12
COUNTY BOARD OF
EQUALIZATION HEARINGS

560-11-12-.08– Ruling; Decision.

(1) The decision of the County Board of Equalization shall be sent by certified mailed to the taxpayer within five (5) business days of the taxpayer's hearing.

(2) The decision of the County Board of Equalization shall clearly state the Board of Equalization's ruling regarding the property's value, uniformity, or taxability, where applicable.

Authority: O.C.G.A. §§ 48-2-7, 48-2-12.